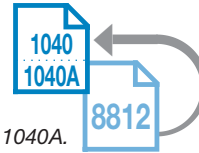


Additional Child Tax Credit

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040 or Form 1040A.



OMB No. 1545-0074

2005

Attachment
Sequence No. 47

Name(s) shown on return

Your social security number

Part I All Filers

- 1 Enter the amount from line 1 of your Child Tax Credit Worksheet on page 42 of the Form 1040 instructions or page 39 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication
- 2 Enter the amount from Form 1040, line 52, or Form 1040A, line 33
- 3 Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit
- 4a Earned income (see instructions on back). If your main home was in the Hurricane Katrina disaster area on August 25, 2005, and you are electing to use your 2004 earned income, check here ☐
- b Nontaxable combat pay (see instructions on back)
- 5 Is the amount on line 4a more than \$11,000?
☐ **No.** Leave line 5 blank and enter -0- on line 6.
☐ **Yes.** Subtract \$11,000 from the amount on line 4a. Enter the result
- 6 Multiply the amount on line 5 by 15% (.15) and enter the result
Next. Do you have three or more qualifying children?
☐ **No.** If line 6 is zero, **stop**; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.
☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part II Certain Filers Who Have Three or More Qualifying Children

- 7 Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back
- 8 **1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63. }
1040A filers: Enter -0-. }
- 9 Add lines 7 and 8
- 10 **1040 filers:** Enter the total of the amounts from Form 1040, lines 66a and 67. }
1040A filers: Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back). }
- 11 Subtract line 10 from line 9. If zero or less, enter -0-
- 12 Enter the **larger** of line 6 or line 11
Next, enter the **smaller** of line 3 or line 12 on line 13.

Part III Additional Child Tax Credit

- 13 This is your additional child tax credit

Enter this amount on
Form 1040, line 68, or
Form 1040A, line 42.